

# HOUSE . . . . . No. 2564

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By Mr. LeDuc of Marlborough, petition of Stephen P. LeDuc and Joyce A. Spilliotis relative to tax incentives for owners of manufactured housing parks to offer rental subsidies to qualified renters. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Five.

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AN ACT RELATIVE TO TAX INCENTIVES FOR OWNERS OF MANUFACTURED HOUSING PARKS TO OFFER RENTAL SUBSIDIES TO QUALIFIED RENTORS.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Notwithstanding any general or special law to the contrary, any  
2 owner of a manufactured housing park who voluntarily offers a  
3 rental subsidy to qualified low income individuals or families  
4 shall be entitled to take as a deduction against taxable income,  
5 50% of the difference between market rate and the rate charged.  
6 Said charged rental rate shall not exceed 50% of the net monthly  
7 income of the qualified rentor. For the purposes of this section, a  
8 qualified rentor shall be defined as any individual or family at or  
9 below 100% of the federal poverty rate.